Preserve
11/2/29

App F IX 4

1928 (Municipal)

File No 63-29 V3 of 23

Previous References
M l 84-28 (138 & 139)

Serial Nos. 1 & 8

Later References
Rec 342-29 Pgs 1 & 3

General and Revenue Secretariat.

Serial Nos Two

Part B for July 1929

SUBJECT

Sole ting sanction to the amendments proposed by the Anekal Municipal Council to the taxation rules and bye-laws already sanctioned

No Z 782 dated 29-7-29-

Sanctioned with certain modifications and additions in the taxation rules

To

The Deputy Commissioner, Bang

General and Revenue Secretariat | File No 23 of 1929 | App F III—2

Serial No	
1	Letter no C2-6460/28 29 dated 25th June 1929 from the Deputy Commr Prangalore district forwarding for orders the amendment proposed in the Annual increment to the bylaw framed by them re taxation rules dangerous and offensive trades From the Dycommrs letter it is seen that objections were not invited for the amendments as the amended rates are not in excess of the original rates but this have been noticed Taxation Rules - Item no(7) relates the fees fixed for motor cycles may be reduced to 0-30-0 The amended Rules have been duly gazetted and the proposed amendments may be approved Under Rule, exemption may be added re Certificate of fitness holders - Rahadaris of competent authority Secretary Submitted with a draft for approval

L+K

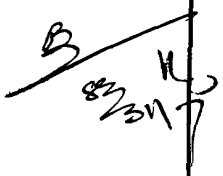
M+V

88 16/7/29

OFFICE OF THE SECRETARIAT
18 JULY 1929
No. 6486

File No

Serial No	
8	[illegible]



In all future communications please quote—
No C-2-6160/28-29
Fro One file

OFFICE OF THE DEPUTY COMMISSIONER
BANGALORE DISTRICT

Dated Bangalore the 25th June 1929

GEN SECTT 24
1 JULY 1929

Lsg

FROM

V K SYED TAJ PEERAN ESQ BA
Deputy Commissioner
Bangalore District

To

B Narayanaswami Iyengar, Esq B A, B L,
General Secretary to the Govt of Mysore,
Bangalore

Mc 23-29-1

SIR

Subject — Certain amendments proposed by the Municipal Council, Anekal, to taxation rules, etc

In forwarding herewith the entire file of records on the above, I have the honor to state that the President, reports that objections were not invited for the amendments as the amended rule are not in excess of the original rates published before for inviting objections.

I request you to kindly obtain early orders of Government in the matter

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District

Amended Rules the Sanctioned
Arsikal Town municipal Council

Rules under Section 46(1) And (3) of the Mysore Municipal Regulation

Taxes and exemptions

1 The municipal council shall levy the taxes and recognize the Exemptions mentioned in the Schedule hereto annexed The taxes shall be payable on the dates indicated against them respectively in Column 6 of the Schedule

2 Who may receive Sums due to municipal Council—

(1) The vice president is authorised to receive payments payable to the municipal Council for licenses and permission at any time and place

(2) The bill Collector is authorised to receive payment of all municipal dues including octroi except those mentioned in 1 at any time and place

(3) The clerk, if he is appointed to do executive work, also may be authorised by the president or vice president to receive payments of taxes and octroi duties on dutiable goods

3 Remission

Subject to the Sanction

of Such remission may be made to
any extent by the municipality of the
municipal Council are satisfied
that the recovery of the amount
proposed for remission would entail
undue hardship on a poor man and
in cases of failing under section 69
(2) of the Regulation

Claims for Rebunds -

No claim for
rebund of any sum paid to the
municipality on account of any
tax other than Octroi shall be
entertained unless application
therefor is made in writing within
ninety days after the Expiry of the
year to which the claim relates

Rebund when not admissable -

No sum shall be
rebunded unless the person claiming
applies for payment within three
months of delivery to him of notice
of the rebund having been duly
authorised in such notice the period
within which the rebund must be
demanded shall always be stated

6 Refund of Amount paid on account of vehicle tax

When the tax, due in respect of any vehicle has been paid for any half year the owner or a person in charge thereof shall be entitled to a refund of the sum paid—

a) if the person has owned or been in charge of the vehicle, or animal for not more than thirty days in the half year

b) if the vehicle has been under repair on standing at a carriage maker's or cycle dealer's during the whole of the half year, provided that due notice in writing shall have been given to the municipality of the vehicle having been disposed of ~~or having ceased to be used~~ ceased having been

7 Method of calculating liability to tax

When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year s shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate no. of days in the said two or more periods

8 Vehicles changing hands

' ahalf year
tax has been levied in respect
of any vehicle no further tax
for the same half year shall be
leviable in respect of the said
vehicle if it changes hands
during the currency of the said
half year

9 Liability of transferor and
transferee to rates and cesses until
notice is given —

When any premises shall
have been changed hands the
transferee shall be liable for the
whole partly for all arrears of
rates, and cesses due in respect
of the said premises

10 Obligation of the transferee to give
notice of transfer -

' Whenever the title of
any person in manly liable for the
payment of a tax imposed on any
premises in the form of a tax
on any buildings or lands or
both, is on over such premises is
transferred the person to whom
the same shall be transferred
shall give notice of such trans-

in writing to the President

11 persons have in case of death —

In the event of a death of any person whose name shall have been entered as owner in the assessment list under section 63 of the Regulation, the persons to whom the title of the deceased shall be by law transferred as heir or otherwise, shall give notice of such transfer to the President, who on being satisfied shall enter the name of such transferee of title as owner in the assessment list In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the Question for the decision of the municipal Council, who may recognize any claimant or refer the claimants to a civil Court as they think fit at any time after a decision by the President or the municipal Council as the case may be, Any person produces a probate, letters of administration or a decree or other order of Court declaring such person as heir of the deceased

The name of such person as owner, shall be substituted in the assessment list for any other name that may have been entered

12 Whenever such knowledge transfer comes to the knowledge of the president either through such notice or otherwise and after such enquiry as may be necessary the name of the transferee shall be substituted in the municipal Register for that of the person primarily responsible

13 Entry in the assessment list of sub divisions

Where any property is sub divided an application being made to the municipality intimating such sub-division the municipality shall unless it see any objection to the same, cause such sub division to be entered in the assessment list, as if it was a seperate property

Suspension of progess for recovery when notice of vacancy is received—

When a notice of vacancy has been received under section 69 process for the recovery of the dues of the current year or instalments of period may be suspended

the final orders are passed on the notice

14 Owner should give notice of re-occupation —

When an owner has given notice of vacancy, he shall also give notice in writing within 15 days to the president of the date of subsequent re occupation and failing this shall not be entitled to any rebund if it be found that his premises have been reoccupied during the year or instalment period

15 Notice Fees

For Every notice of demand issued under sub section (3) of section 82 of the Regulation, fees shall be levied at the following rates —

A fee of two Annas if the Amount due is less than Rs 5/-

A fee of four Annas if the Amount due is not less than Rs 5/- but is less than Rs 10/-

A fee of eight annas if the amount due is not less than Rs 10/- & above

16 Warrant Fees For Every warrant made under sub section (4) of section 83 of the Regulation fees shall be levied at 8 annas

When peons are kept in charge of the property distrained an additional fee of four annas per peon, for each day shall be levied

1) Maintenance rates :- Rates as per accompanying Statement shall be charged for maintaining live-stock entertained under Sub section (4) of the Section 83 of the Regulation, namely :-

Grazing charge per Annual per day or part of a day		Rs	A	P
1	Buffalo	0	4	0
2	Buffalo Calf	0	2	0
3	Bullock or Cow	0	4	0
4	Heifer or Calf	0	1	0
5	Sheep or Goat	0	1	0
6	Horse	0	4	0
7	Foal	0	2	0
8	Donkey	0	1	0
9	Pig	0	1	0

provided that no rates shall be charged where the owner of any such live-stock pays the full Amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure is made. Section 46 (3)

When municipal dues may be written off - Arrears of taxes may be written off as irrecoverable after they have been outstanding for at least a year in the case of sums less than Rs 5/- and three

years in all other cases, if the municipal council are satisfied that the process for the recovery have been pushed on with due promptness and diligence and the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

19 Remission of or stress fees

President may remit whole or any part of any fee chargeable for distress

a) if the property distrained is found to be devoted to religious or charitable purpose?

b) if the person from whom any such fees is leviable is too poor to pay

c) if a warrant has been issued against a wrong person

d) if the defaulter satisfies the President or Vice President that his fault was due to some accident or mistake or for Another reasonable ground

Schedule of taxes and rates levied in the Anekal Municipality

No.	Name of Tax or Rate	Class of property liable	Amount for which or rate at which classes are liable	Exemptions	Time at which tax payable
1	Taxes on buildings including land tax	Building	Eight annas for every Rs 100/ or portion of the Rs 100/- of	a) Building set apart for the occupation of His Highness the Maharaja	In the equated installments as land

		of the market value up to Rs 2000/ with annas four for every Rs 100/ for the balance of such value in excess of Rs 2000/	c) Buildings belonging to Govt and used solely for public purposes and not used for purposes of profit unless Govt Consent to the levy of tax c) Buildings which are the property of the municipality d) Buildings exclusively used as places of public worship or for charitable but not for residential purposes e) Buildings of employees who do the Connection And other work of the municipality	In July and January of every year
Taxes on Vacant Lands	Vacant Lands	Eight annas for every 100 Sq. yds	Same as above	
Taxes on vehicles	vehicles specified in Column 4	a) Four wheeled vehicles with Springs constructed to be drawn by two or more b) Do horses bulls or bullocks or by two or more horses mules donkeys bulls or bullocks Rs 5/ c) Two wheeled vehicles with Springs Constructed to be drawn by 1 or more horses bulls or bullocks Rs 3/ d) Every other vehicle with Springs 3/	a) vehicles and animals belonging to the Highness the Maharaja b) vehicles and animals being the property of Govt unless Govt Consent to the levy of taxes c) vehicles and animals belonging to the municipality d) juvenile vehicles such as perambulators etc e) vehicles kept by carriage builders or dealers and animals kept kept by dealers therein solely for sale	

e) Every bicycle Rs 2/

f) Every Cart or other vehicle without Spring Rs 2/

g) Every motor Car Rs 10/

h) Every motor bicycle Rs 5/-

i) Every motor bus plying within municipal limits Rs 15/

j) Conveyances in transit or staying within the municipal limits not longer than 30 days in any half year

k) vehicles and animals belonging to the members of the police and of officers of the municipality employed on outdoor duties provided that not more than one vehicle only and one animal shall be exempted ~~from payment of tax~~ without the special permission of the municipal Council

l) vehicles and animals belonging to the local officers, medical veterinary and public works department and the Asst Inspectors of Education who do municipal work provided that not more than one vehicle or one animal shall be exempted without the special permission of the municipal Council

~~Betel~~ Coconut Each	one pie each	1) personal luggage of travellers
Coconut only	0 8-0 per maund	2) Articles imported through post office and goods bonafide property of Govt at the time of import accompanied by an invoice certified by the department head concerned and
Kerosene oil or petroleum & the	2 annas per tin	

		Tobacco	1-0-0 per maund	that the property therein mentioned belongs to Government 2) Goods which are declared to be un licenced for use on Consumption within Municipal limits and are taken to the Bonded warehouse if any as provided in the Bye laws provided if such goods are not exported they shall pay the full duty 3) Six green Cocoanuts Six dry cocoanuts and one seer Tobacco and two Clothes if brought for personal consumption by bona fide Travellers 4) piece goods manufactured locally 5) manufactured articles of clothing and dress made or stitched locally	
		Cigarettes	0 4 0 per thousand		
		piece goods	2-0-0 per 100/- advolorem		
		manufactured articles of Clothing	2-0-0 per 100/ advolorem		
		Sheep & Goat	0-1-6 per head		
5	Taxes on shops and other places where business or profession is carried on	Shops and other places where business or profession is carried on or for purpose of trade	1 First class Rs 6/ 1 Second class Rs 4/- Note - First class shops are those that deal in piece goods cloth, Silk and yarn	Co-operative Societies	In two instalments in advance in July and January every year

Spngs 3/1 [illegible] solely for Sale

Lighting tax	On buildings and Valant Sites	Two annas for every Rs 100/ on aportion of Rs 100/- of the market Value upto 2000/- with an anna one for every Rs100/ on a portion of Rs 100/- in excess of Rs 2000/ in the case of buildings two annas for every 1000 Sq yds in the case of Valant lands	
Toll on Vehicles	On all vehicles entering the municipal limits but not taxed under 3 Supra	Motor bus 0-6-0 2 Motor Car 0 4 0 3 Motor cycle 0 4 0 4 Jutka or Lorkney Cart 0 2 0 5 Four wheeled vehicles with Springs 0 4 0 6 Jutka or Lorkney or cart not laden 0 1 0 7 Other vehicles with Springs and Every pleasure, bicycle or Tricycle 0 1 0	Same as in 1 Supra 1 Carts laden with manure or other Substance used as manure Shall be exempted from payment of toll at all the gates provided that no toll Shall be levied to Carts belonging to agriculturists residing within 5 miles of the toll gate when Such Carts are carrying manure implements, Seeds or agricultural produce to and from their fields and when they return unladen NOTE Any claim for Exemption under this rule Shall be supported by a certificate Signed by the patel or Chairman of the village panchayet to which the Cart belongs

No toll shall be levied on foot passengers

i) No toll shall be levied for passage of troops or military stores or equipages or of police officers in uniform on duty or of any person or property bona fide belonging to Government the proof of which shall be established by the production of a pass or a certificate from any officer of the department to which such property belongs such officer being only authorised by the Deputy Commissioner or by Govt to grant such certificates or passes such passes should be delivered up at the last toll gate passed by the cart or carriage conveying such property before it reaches the destination noted in such pass or certificate

iv) No toll shall be levied for the passage of carriages or cattle

a) they belong to municipality

b) they are conveying municipal servants on duty or property in the custody of such servant

c) they are licensed by the municipality during the period for which they have been licensed

d) they belong to Govt servants travelling on duty who are certified by their respective superiors or

being not entitled to Travelling Allowances

e) i) They belong to His Highness the Maharaja of Mysore or His Highness the Yuvaraja

ii) They belong to the Honble the British resident in Mysore

iii) They belong to the Dewan of Mysore

iv) They are engaged by postal department exclusively to carry mails

5) They belong to a person who has compounded with proper authorities or in accordance with the Rules framed by Govt and municipality

6) They convey British military officers on duty

7) They belong to the Hon'ble the British resident's staff namely the Secretary to the Resident Residency Surgeon and the personal assistant to the Resident of Mysore

Note - To entitle an officer to pass through a toll gate without payment as being on duty he must fulfil one of the following conditions

i) be travelling in a state Car

ii) wear uniform

iii) officers passing toll gates on duty other than uniform will on [illegible]

a book kept by the
toll gate-Keeper for
that purpose their rank
name and nature of
duty on which they
are travelling No
toll shall be levied
on any Conveyances
used for ambulance
purposes
c) Not more than one
payment of toll shall
be demanded at any
municipal toll bar
gate or station in respect
of any Carriage cart
or animal in any
one period of Twenty
four hours

God Abundant
Messenger

Amended Bylaw the sanctioned 18

Anekal Town Municipal Council

Bye laws relating to Dangerous and obnoxious Trades in the Town of Anekal framed under section 48 (1) b (i) And section 142 of the Mysore Municipal Regulation, VII of 1906 framed by the Anekal Municipality

Dangerous and obnoxious Trades ;

1 These Bye laws are Called "The Dangerous and obnoxious Trades Bye laws' —

2 In these Bye-laws unless there is something repugnant in the Subject or Context —

(a) Dangerous trade means the business of storing for Sale —

(1) Fuel wood

(2) Hay Straw or any dried fodder for Cattle

(3) Storing Kerosine oil petrol or other Combustible articles for the purpose of trade

(b) obnoxious Trade means the business of

(1) Storing Blood offal bones or rags

(2) Storing hoofs horns or skins

(3) using any place as Smithy

(4) Making or Manufacturing of Bricks

(5) Making or Manufacturing of lime

(6) Making or manufacturing of tiles, pottery etc

(7) Tanning

(8) Dyeing

(9) using any place for Cart Stand

(c) Manager means the person under whose authority or control or for whose benefit a dangerous or offensive trade is carried on whether such person is the proprietor of the business or the agent in charge thereof

The manager of every place used for the purpose of dangerous or offensive trade as defined in clause 2 above, shall not use it as such without obtaining a licence from the President therefor The licence so granted shall expire on the 30th June of the Official year during which it was issued but the currency of a licence may be renewed previous to its expiration and on payment of a specified fee provided always that where a re-newal is applied for as aforesaid the period of its currency shall whether the application is eventually granted or refused, be deemed to include the interval during which application was pending disposal

4 The fees leviable on licence to carry on Dangerous or Offensive Trades shall be as follows

A ' Dangerous Trades

For Each class of business Rs 2/- per annum

B - Offensive Trades

For Each class of business Rs 2/ per annum

Contd for page 5

(Note - The license fee for each factory shall be one rupee per year)

5 No such license will be granted unless the place intended for the purpose is suitable for the trade to be carried on there without the likelihood of causing any danger or nuisance to the persons residing in or resorting to the neighbourhood

6 Every manager as aforesaid shall keep the place licensed for the purpose open between 7 AM and 10 AM and 3 PM and 5 30 PM to inspection by the President Vice President Local Medical Officer Sanitary Inspector or a Police Inspector and shall afford every facility for such inspection

7 Every manager shall be bound to furnish to the President or Vice President, whenever called on to do so such statistics as show the quantity of the goods received stored manufactured, sold or exported by him

8 <u>In the Case of dangerous trades</u>

(1) Every manager shall so store his goods as to admit of free ingress and egress for the removal of the goods and quenching a fire if any should break out

(11) He shall not cause or suffer any cover made of combustible material to be erected or placed over or adjoining any such goods

(i) He shall at all times keep the premises clean and dry to the satisfaction of the President and the Vice-President

(iv) He shall not allow smoking or introduction of fire or open light into the premises and he shall always store sufficient quantity of water and sand to quench the fire if any

(v) He shall carry out his trade in such a way as not to make his premises a source of danger or nuisance to the persons residing in or resorting to the neighbourhood

(vi) He shall comply with any requisition from the President or Vice President contained in a notice for the total or partial removal from the premises of the ashes and goods or the removal of any other combustible materials not intended for sale or for rectifying any error or omissions in attending to the above provisions

(vii) In the case of offensive trades as defined in Bye law 2B

(i) Every manager shall confine his trade to be carried on strictly in the place shown in the license

(ii) He shall cause all materials received for the purpose of his trade to be stored when not required for immediate use

in such a manner as to prevent the emission of noxious or injurious effluvia therefrom

(iii) He shall adopt the best practicable means of rendering innocuous all vapours emitted during the process of the trade either by proper ventilation or other suitable means

(iv) He shall keep the floors of the premises in good order and repair so as to prevent the absorption of any liquid filth or refuse or any noxious or injurious matters which may fall or be deposited thereupon

(v) He shall provide the premises with proper drains and shall always keep them in good order

(vi) He shall cause the premises to be cleaned at the close of every working day

(vii) He shall not allow any refuse or waste matters not wanted for any further process of the trade, which are likely to be a source of danger or nuisance to be deposited in or around the premises, but shall have them removed daily to a place approved by the President or the Vice President especially for the purpose

viii) He shall adopt such other precautions as are necessary to minimise the danger

or nuisance to the public from the use of to which such premises are put

(ix) He shall comply with any requisition from the President or Vice President contained in a notice for rectifying any error or omission in attending to the above provisions and for promoting the health of the persons employed in such trades

x) The President shall have power to suspend or withdraw a license granted for a dangerous or offensive trade whenever he deems such a course necessary in the interests of the convenience and and safety of the public generally or of the persons inhabiting or resorting to the neighbourhood of the premises covered by such license or whenever the conditions of a license are not obeyed

(xi) The license to be granted for a dangerous and offensive Trades shall be in the following form and shall be subject to such conditions as noted therein

Annual Hunt Fairs

License to carry on Dangerous and Offensive Trades

No Fees Rs

Dated

License No

Granted under the provns of
of the Bye-laws under Section 68(1)(b)
of the Mysore Municipal Regulation 1906
Subject to the undermentioned Conditions

To

For

At premises No in Division

for the Year Ending 30th June 19

President
Municipal Council
Anekal

Conditions

1 The License shall be in force for a
period of one year it shall expire on
the 30th June of the year for which it was
granted But the currency of a license
may be renewed previous to its expiration
and on payment of a second fee,
provided always that where a renewal is
applied for as aforesaid, the period of
the currency shall, whether the application
is eventually granted or refused be
deemed to include the interval during
which the application was pending disposal
2 The license is not transferrable
3 The License shall strictly obey all
rules and Bye laws of the Municipality
in this behalf

Any breach of such Rules or Bye laws will entail the Suspension or withdrawal of the License and the prosecution of the Offender under Section 152 (3) of the Municipal Regulation 1906

Geo H Bonkhart
Manager

G R S VI G 34]

SUBJECT

Diary No of l tter replied to 24

Section Mel

File No 23-29

Serial No 8

General and Revenue Secretariat

( )

the *192*

ssue 29-1-29

igned by mrg 22.8 Dyes

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read— Lgo no ~~L~~ 1674 mel 8-
-139 dated 11/9/1926 Sanctio
the taxation rules and byela
regarding dangerous & offen
trades ~~from~~ from
by the Anekal municipalcom
2) Letter no C2-6460/28
29 dated 25th June 29 from
the Dy commr Bangalore
District requesting sanction
to the amendments proposed
by the Anekal municipal
Council, to the taxation bye laws
Sanctioned in the Go read
above L 482/Exn Bye Laws
Order —

Lay th s be

i Printed ?

i t eated as a stand i g order ?

iii publ shed in the Gazette
English Part ?

iv translated ?

v placed at the d sposal of the p ess ?

vi publ shed in tl e C zette
K nnada Part ?

approved with the following
~~modification~~ additions in the taxation rules.—
~~Fractional~~
Item no 7 in the schedule be total
the fee fixed for motor cycles
~~will~~ may be reduced to 0-3-0
Under this exemption ~~the~~ should
be ~~given~~ to conveyances of
Muthalikpattu holding rahadars
of competent authority

27/2/17
Jt General Secy to Govt
27/2/17
22/2

To The DC Bangalore Dist
with recds

List of enclosures

Copied by

Examined by

WD 1888—G1 M—1 000 00—21 12 21

Proceedings of the Government of his Highness
the Maharaja of Mysore

R e a d:-

Government Order No L 1674 Al 84-25-139 dated, the 1st September 1926 sanctioning the taxation rules and by-laws regarding dangerous and offensive trades framed by the Anekal Municipal Council

2 Letter No C 2 6460/28-29 dated the 25th June 1929 from the Deputy Commissioner, Bangalore District, requesting sanction to the amendments proposed by the Anekal Municipal Council, to the taxation rules and bye-laws sanctioned in the Government Order read above

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ORDER NO L

Dated, Bangalore the 25th July 1929

The amendments proposed are approved with the following modification and additions in the taxation rules

2 In item No (7) in the schedule regarding tolls the fee fixed for motor cycles will be reduced to 0-3-0

(2) Under tolls, exemption should be given regarding conveyances of muthadhipathis holding pahadaries of competent authority

For General Secretary to Government

To

The Deputy Commissioner, Bangalore District, with records

R 2
25/7